

**Table T17-0085**  
**Individual Income Tax on Long-Term Capital Gains and Qualified Dividends**  
**Baseline: Current Law**  
**Distribution of Federal Tax Change by Cash Income Level, 2017 <sup>1</sup>**  
**Summary Table**

Expanded Cash Income Level (thousands of 2017 dollars) <sup>2</sup>	All Tax Units (thousands)	Tax Units Reporting Gains or Qualified Dividends <sup>3</sup>		Tax Units Paying Positive Individual Income Tax On Gains or Qualified Dividends				
		Percent Within Class	Average Gains and Dividends (\$)	Percent Within Class	Average Tax Paid on Gains and Dividends (\$)	Share of Positive Individual Income Tax on Gains and Dividends	Average Individual Income Tax Rate	
							On Gains and Dividends <sup>4</sup>	On All Other Income <sup>5</sup>
Less than 10	13,180	2.8	1,990	*	**	*	**	**
10-20	24,130	2.8	2,300	0.2	**	*	**	**
20-30	22,130	5.3	2,640	0.3	**	*	**	**
30-40	16,490	7.7	2,910	0.7	310	*	10.2	-19.1
40-50	13,240	11.5	3,700	2.7	330	*	7.3	4.4
50-75	24,260	14.7	4,710	6.7	420	0.4	8.4	12.0
75-100	16,340	22.1	6,120	14.0	690	1.0	9.2	14.8
100-200	30,260	31.3	8,300	21.8	1,150	4.7	11.2	16.4
200-500	11,640	55.1	19,910	50.7	3,410	12.5	16.1	21.8
500-1,000	1,580	78.6	59,400	76.8	12,470	9.3	20.6	29.2
More than 1,000	640	89.2	945,580	88.7	205,730	71.9	21.6	36.4
All	174,990	17.3	29,460	10.7	8,600	100.0	19.4	26.4

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0217-1).

\* Non-zero value rounded to zero; \*\* Insufficient data

(1) Calendar year. Individual income tax on long-term capital gains and qualified dividends is calculated by comparing liability under current law to liability when qualified dividends and net long term gains in excess of net short-term losses are excluded from income and excluded from the base of the 3.8 percent net investment surtax enacted by the Affordable Care Act (ACA). For a description of TPC's current law and current policy baselines, see

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Tax units reporting long-term positive gains and qualified dividends.

(4) Average individual income tax on long-term positive capital gains and qualified dividends as a percentage of gains and qualified dividends.

(5) Average individual income tax as a percentage of nongain taxable income.